

FYE 2009 Review - Annual Financial Report

School District: Bell County
 Audit Firm Name: Gaw & Associates, PLLC
 Date: 2/23/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

Date Generated: February 24, 2010 12:26:07 PM

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|---------------|---------------|---------------|---------------|--|
| Fund 1 (General) (110) | | | | | | |
| Revenue (Local) - 1XXX | 3,341,215.09 | 3,458,214.21 | -116,999.12 | 3,478,255.00 | -20,040.79 | Difference to be determined |
| Revenue (State) - 3900 (On-Behalf Payments) | 0.00 | 4,620,764.00 | -4,620,764.00 | 4,620,764.00 | 0.00 | |
| Revenue (State) - 3XXX (Not 3900) | 15,180,178.15 | 15,180,178.15 | 0.00 | 15,180,178.00 | 0.15 | |
| Revenue (Federal) - 4XXX | 46,652.77 | 62,052.99 | -15,400.22 | 62,053.00 | -0.01 | |
| Total Revenues | 18,568,046.01 | 23,321,209.35 | -4,753,163.34 | 23,341,250.00 | -20,040.65 | |
| Expenditures-Not including Transfers Out or On Behalf | 18,354,999.94 | 18,092,732.53 | 262,267.41 | 22,677,956.00 | -4,585,223.47 | Difference of \$35,540 to be determined |
| Expenditures-On Behalf | 0.00 | 4,620,764.00 | -4,620,764.00 | 0.00 | 4,620,764.00 | |
| Total Expenditures | 18,354,999.94 | 22,713,496.53 | -4,358,496.59 | 22,677,956.00 | 35,540.53 | |
| Excess (Deficiency) of Revenues Over Expenditures | 213,046.07 | 607,712.82 | -394,666.75 | 663,294.00 | -55,581.18 | |
| Other Financing Sources - Not Transfers In | 3,860.50 | 4,697.50 | -837.00 | 4,698.00 | -0.50 | |
| Other Financing Sources - Transfers In Only - 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 358,495.17 | -358,495.17 | 445,536.00 | -87,040.83 | Difference to be determined |
| Total Other Financing Sources, Uses and Transfers | 3,860.50 | -353,797.67 | 357,658.17 | -440,838.00 | 87,040.33 | |
| Net Change in Fund Balance | 216,906.57 | 253,915.15 | -37,008.58 | 222,456.00 | 31,459.15 | |
| Beginning Fund Balance - July 1 | 574,005.67 | 522,504.92 | 51,500.75 | 571,610.00 | -49,105.08 | Difference to be determined |
| Ending Balance - June 30 | 790,912.24 | 776,420.07 | 14,492.17 | 794,066.00 | -17,645.93 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| On-Behalf Payments Comparison - Fund 1 | | | | | | |
| On-Behalf Revenues by Fund | 0.00 | 4,620,764.00 | -4,620,764.00 | 4,620,764.00 | 0.00 | |
| On-Behalf Expenditures by Fund | 0.00 | 4,620,764.00 | -4,620,764.00 | 4,600,000.00 | 20,764.00 | See audit report, page 41, note K - difference is due to rounding in notes |
| Difference | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|---|----------------|--------------|--------------|--------------|------------|----------|
| Fund 2 (Special Revenue) (220) | | | | | | |
| Revenue (Local) - 1XXX | 17,589.38 | 18,777.44 | -1,188.06 | 18,777.00 | 0.44 | |
| Revenue (State) - 3900 (On-Behalf Payments) not project 168X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) project 168X only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) – 3XXX (not 3900) | 1,169,120.59 | 1,853,400.33 | -684,279.74 | 1,853,400.00 | 0.33 | |
| Revenue (Federal) – 4XXX | 4,319,750.53 | 3,179,286.01 | 1,140,464.52 | 3,179,285.00 | 1.01 | |
| Total Revenues | 5,506,460.50 | 5,051,463.78 | 454,996.72 | 5,051,462.00 | 1.78 | |
| Expenditures-Not including Transfers Out and not 0280 | 5,506,460.50 | 5,514,822.71 | -8,362.21 | 5,514,822.00 | 0.71 | |
| Expenditures-On Behalf without object 168X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures-On Behalf with object 168X only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Expenditures | 5,506,460.50 | 5,514,822.71 | -8,362.21 | 5,514,822.00 | 0.71 | |
| Excess (Deficiency) of Revenues Over Expenditures | 0.00 | -463,358.93 | 463,358.93 | -463,360.00 | 1.07 | |
| Other Financing Sources - Not Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 463,187.17 | -463,187.17 | 463,187.00 | 0.17 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Other Financing Sources, Uses and Transfers | 0.00 | 463,187.17 | -463,187.17 | 463,187.00 | 0.17 | |
| Net Change in Fund Balance | 0.00 | -171.76 | 171.76 | -173.00 | 1.24 | |
| Beginning Fund Balance - July 1 | 0.00 | 173.00 | -173.00 | 173.00 | 0.00 | |
| Ending Balance - June 30 | 0.00 | 1.24 | -1.24 | 0.00 | 1.24 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| On-Behalf Payments Comparison - Fund 2 | | | | | | |
| Revenue (State) - 3900 (On-Behalf Payments) not project 168X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) project 168X only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures-On Behalf without object 168X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures-On Behalf with object 168X only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Difference | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|--------------|------------|---------------|---------------|---|
| Fund 310 (Capital Outlay) (310) | | | | | | |
| Revenue (Local) - 1XXX | 27,043.19 | 44,882.67 | -17,839.48 | 44,883.00 | -0.33 | |
| Revenue (State) – 3XXX | 272,498.00 | 272,498.00 | 0.00 | 272,498.00 | 0.00 | |
| Total Revenues | 299,541.19 | 317,380.67 | -17,839.48 | 317,381.00 | -0.33 | |
| Expenditures-Not including Transfers Out | 210,255.49 | 257,269.64 | -47,014.15 | 257,270.00 | -0.36 | |
| Total Expenditures | 210,255.49 | 257,269.64 | -47,014.15 | 257,270.00 | -0.36 | |
| Excess (Deficiency) of Revenues Over Expenditures | 89,285.70 | 60,111.03 | 29,174.67 | 60,111.00 | 0.03 | |
| Other Financing Sources - Not Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Other Financing Sources, Uses and Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Change in Fund Balance | 89,285.70 | 60,111.03 | 29,174.67 | 60,111.00 | 0.03 | |
| Beginning Fund Balance - July 1 | 0.00 | 0.00 | 0.00 | 822,829.00 | -822,829.00 | Difference to be determined |
| Ending Balance - June 30 | 89,285.70 | 60,111.03 | 29,174.67 | 882,940.00 | -822,828.97 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Fund 320 (Building) (320) | | | | | | |
| Revenue (Local) - 1XXX | 318,760.44 | 349,374.22 | -30,613.78 | 349,374.00 | 0.22 | |
| Revenue (State) – 3XXX | 675,606.00 | 675,606.00 | 0.00 | 675,606.00 | 0.00 | |
| Total Revenues | 994,366.44 | 1,024,980.22 | -30,613.78 | 1,024,980.00 | 0.22 | |
| Expenditures-Not including Transfers Out | 1,124,502.52 | 1,179,002.52 | -54,500.00 | 17,656.00 | 1,161,346.52 | Classification difference between audit and AFR |
| Total Expenditures | 1,124,502.52 | 1,179,002.52 | -54,500.00 | 17,656.00 | 1,161,346.52 | |
| Excess (Deficiency) of Revenues Over Expenditures | -130,136.08 | -154,022.30 | 23,886.22 | 1,007,324.00 | -1,161,346.30 | |
| Other Financing Sources - Not Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 1,161,346.00 | -1,161,346.00 | Classification difference between audit and AFR |
| Total Other Financing Sources, Uses and Transfers | 0.00 | 0.00 | 0.00 | -1,161,346.00 | 1,161,346.00 | |
| Net Change in Fund Balance | -130,136.08 | -154,022.30 | 23,886.22 | -154,022.00 | -0.30 | |
| Beginning Fund Balance - July 1 | 0.00 | 0.00 | 0.00 | 1,118,319.00 | -1,118,319.00 | Difference to be determined |
| Ending Balance - June 30 | -130,136.08 | -154,022.30 | 23,886.22 | 964,297.00 | -1,118,319.30 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|---------------|-------------|---------------|---------------|---|
| Fund 360 (Construction) (360) | | | | | | |
| Revenue (Local) - 1XXX | 31,011.68 | 160,147.39 | -129,135.71 | 160,147.00 | 0.39 | |
| Revenue (State) – 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Federal) – 4XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Revenues | 31,011.68 | 160,147.39 | -129,135.71 | 160,147.00 | 0.39 | |
| Expenditures-Not including Transfers Out | 4,900,258.98 | 5,025,258.98 | -125,000.00 | 5,025,260.00 | -1.02 | |
| Expenditures-On Behalf | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Expenditures | 4,900,258.98 | 5,025,258.98 | -125,000.00 | 5,025,260.00 | -1.02 | |
| Excess (Deficiency) of Revenues Over Expenditures | -4,869,247.30 | -4,865,111.59 | -4,135.71 | -4,865,113.00 | 1.41 | |
| Other Financing Sources - Not Transfers In - Not 52XX | 910,593.50 | 910,593.50 | 0.00 | 0.00 | 910,593.50 | Classification difference between audit and AFR |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 0.00 | 0.00 | 910,595.00 | -910,595.00 | Classification difference between audit and AFR |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Other Financing Sources, Uses and Transfers | 910,593.50 | 910,593.50 | 0.00 | 910,595.00 | -1.50 | |
| Net Change in Fund Balance | -3,958,653.80 | -3,954,518.09 | -4,135.71 | -3,954,518.00 | -0.09 | |
| Beginning Fund Balance - July 1 | 0.00 | 0.00 | 0.00 | 6,630,372.00 | -6,630,372.00 | Difference to be determined |
| Ending Balance - June 30 | -3,958,653.80 | -3,954,518.09 | -4,135.71 | 2,675,854.00 | -6,630,372.09 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| On-Behalf Payments Comparison - Fund 360 | | | | | | |
| On-Behalf Revenues by Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| On-Behalf Expenditures by Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Difference | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|-------------|------------|---------------|---------------|---|
| Fund 400 - Debt Service Fund | | | | | | |
| Revenue Local (1XXX) | 0.00 | 0.00 | 0.00 | 62,445.00 | -62,445.00 | Debt service fund - not recorded in MUNIS |
| Revenue State (3XXX) | 0.00 | 0.00 | 0.00 | 783,251.00 | -783,251.00 | |
| Total Revenues | 0.00 | 0.00 | 0.00 | 845,696.00 | -845,696.00 | |
| Expenditures - Not Including Transfers Out | 0.00 | 0.00 | 0.00 | 9,987,334.00 | -9,987,334.00 | |
| Total Expenditures | 0.00 | 0.00 | 0.00 | 9,987,334.00 | -9,987,334.00 | |
| Excess (Deficiency) of Revenues Over Expenditures | 0.00 | 0.00 | 0.00 | -9,141,638.00 | 9,141,638.00 | |
| Other Financing Sources - Not Transfers In | 0.00 | 0.00 | 0.00 | 7,725,000.00 | -7,725,000.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 0.00 | 0.00 | 7,922,521.00 | -7,922,521.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 7,584,729.00 | -7,584,729.00 | |
| Total Other Financing Sources, Uses and Transfers | 0.00 | 0.00 | 0.00 | 8,062,792.00 | -8,062,792.00 | |
| Net Change in Fund Balance | 0.00 | 0.00 | 0.00 | -1,078,846.00 | 1,078,846.00 | |
| Beginning Fund Balance - July 1 | 0.00 | 0.00 | 0.00 | 1,078,846.00 | -1,078,846.00 | |
| Ending Balance - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Fund 410 - Debt Service Fund - SFCC | | | | | | |
| Revenue Local (1XXX) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue State (3XXX) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures - Not Including Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Excess (Deficiency) of Revenues Over Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Not Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Other Financing Sources, Uses and Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Change in Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Fund Balance - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Balance - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|---------------|---------------|----------------|---------------|--|
| Total Governmental Funds | | | | | | |
| Total Revenues - Governmental Funds | 25,399,425.82 | 29,875,181.41 | -4,475,755.59 | 30,740,916.00 | -865,734.59 | Differences explained above |
| Total Expenditures - Governmental Funds | 30,096,477.43 | 34,689,850.38 | -4,593,372.95 | 43,480,298.00 | -8,790,447.62 | |
| Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds | -4,697,051.61 | -4,814,668.97 | 117,617.36 | -12,739,382.00 | 7,924,713.03 | |
| Total Other Financing Sources, Uses and Transfers - Governmental Funds | 914,454.00 | 1,019,983.00 | -105,529.00 | 7,834,390.00 | -6,814,407.00 | |
| Net Change in Fund Balance - Governmental Funds | -3,782,597.61 | -3,794,685.97 | 12,088.36 | -4,904,992.00 | 1,110,306.03 | |
| Beginning Fund Balance - July 1 - Governmental Funds | 574,005.67 | 522,677.92 | 51,327.75 | 10,222,149.00 | -9,699,471.08 | |
| Ending Fund Balance - June 30 - Governmental Funds | -3,208,591.94 | -3,272,008.05 | 63,416.11 | 5,317,157.00 | -8,589,165.05 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Food Service - Funds 51 and 81 (510) (810) | | | | | | |
| Operating Revenue - Not Interest Income (Local) - 1XXX | 298,684.53 | 298,684.53 | 0.00 | 298,685.00 | -0.47 | |
| Total Operating Revenues | 298,684.53 | 298,684.53 | 0.00 | 298,685.00 | -0.47 | |
| Expenditures-Not including Transfers Out or On-behalf | 1,874,065.38 | 1,978,916.38 | -104,851.00 | 2,107,401.00 | -128,484.62 | |
| Expenditures-On Behalf | 0.00 | 128,485.00 | -128,485.00 | 0.00 | 128,485.00 | |
| Expenditures - Depreciation Only (Fund 81) | 0.00 | 21,413.00 | -21,413.00 | 21,413.00 | 0.00 | |
| Total Operating Expenses | 1,874,065.38 | 2,128,814.38 | -254,749.00 | 2,128,814.00 | 0.38 | |
| Operating Income (Loss) | -1,575,380.85 | -1,830,129.85 | 254,749.00 | -1,830,129.00 | -0.85 | |
| Non-Operating Revenue - Interest Income Only (Local) - 1510 | 2,217.48 | 1,137.47 | 1,080.01 | 1,137.00 | 0.47 | |
| Revenue (State) - 3XXX | 20,633.00 | 20,633.00 | 0.00 | 20,633.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 0.00 | 128,485.00 | -128,485.00 | 128,485.00 | 0.00 | |
| Donated Commodities - 4550 | 0.00 | 109,318.00 | -109,318.00 | 109,318.00 | 0.00 | |
| Revenue (Federal) - 4XXX, not 4550 | 1,530,526.70 | 1,530,526.70 | 0.00 | 1,530,527.00 | -0.30 | |
| Revenue (Other) - Not transfers In- 5XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures Other - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue Fund 81 (All) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures Fund 81 - Not Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Non-Operating Revenues (Expenses) Before Transfers | 1,553,377.18 | 1,790,100.17 | -236,722.99 | 1,790,100.00 | 0.17 | |
| Other Financing Sources - Transfers In Only - 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Change in Net Assets | -22,003.67 | -40,029.68 | 18,026.01 | -40,029.00 | -0.68 | |
| Beginning Net Assets - July 1 | 0.00 | -4,467.00 | 4,467.00 | 48,980.00 | -53,447.00 | Fund 51 - balance per prior year audit - difference to be determined |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 101,318.00 | -101,318.00 | Fund 81 - balance per prior year audit - difference to be determined |
| Fund 51 and 81 Ending Net Assets - June 30 | -22,003.67 | -44,496.68 | 22,493.01 | 110,269.00 | -154,765.68 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|-------------|------------|--------------|------------|----------|
| Day Care Operations - Fund 52 | | | | | | |
| Operating Revenue - Not Interest Income (Local) - 1XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Operating Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures-Not including Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures - Depreciation Only (Fund 81) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Operating Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Operating Income (Loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue - Interest Income Only (Local) - 1510 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Federal) - 4XXX, not 4550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Other) - Not transfers In- 5XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures Other - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Non-Operating Revenues (Expenses) Before Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only - 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Income (Loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|-------------|------------|--------------|------------|----------|
| Adult Education operations - Fund 54 | | | | | | |
| Operating Revenue - Not Interest Income (Local) - 1XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Operating Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures-Not including Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Operating Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Operating Income (Loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Operating Revenue - Interest Income Only (Local) - 1510 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Federal) - 4XXX, not 4550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Other) - Not transfers In- 5XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures Other - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Non-Operating Revenues (Expenses) Before Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only - 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Income (Loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|---------------|-------------|---------------|-------------|-----------------------------|
| Other Enterprise (Proprietary) Funds - 5X | | | | | | |
| Operating Revenue - Not Interest Income (Local) - 1XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Operating Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures-Not including Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Operating Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Operating Income (Loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue - Interest Income Only (Local) - 1510 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Federal) - 4XXX, not 4550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Other) - Not transfers In- 5XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures Other - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Non-Operating Revenues (Expenses) Before Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only - 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Income (Loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Total Proprietary Funds | | | | | | |
| Total Operating Revenues - Proprietary Funds | 298,684.53 | 298,684.53 | 0.00 | 298,685.00 | -0.47 | Differences explained above |
| Total Operating Expenses - Proprietary Funds | 1,874,065.38 | 2,128,814.38 | -254,749.00 | 2,128,814.00 | 0.38 | |
| Operating Income (Loss) - Proprietary Funds | -1,575,380.85 | -1,830,129.85 | 254,749.00 | -1,830,129.00 | -0.85 | |
| Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds | 1,553,377.18 | 1,790,100.17 | -236,722.99 | 1,790,100.00 | 0.17 | |
| Net Transfers In (Out) - Proprietary Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Income (Loss) - Proprietary Funds | -22,003.67 | -40,029.68 | 18,026.01 | -40,029.00 | -0.68 | |
| Net Assets, July 1, 2008 - Proprietary Funds | 0.00 | -4,467.00 | 4,467.00 | 150,298.00 | -154,765.00 | |
| Net Assets, June 30, 2009 - Proprietary Funds | -22,003.67 | -44,496.68 | 22,493.01 | 110,269.00 | -154,765.68 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|---|----------------|-------------|-------------|--------------|-------------|--|
| Fiscal Agent Funds - Fund 6X | | | | | | |
| Additions (Local) - 1XXX | 0.00 | 0.00 | 0.00 | 919,418.00 | -919,418.00 | Student activity funds - not recorded in MUNIS |
| Additions (State) - 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Additions | 0.00 | 0.00 | 0.00 | 919,418.00 | -919,418.00 | |
| Deductions | 0.00 | 0.00 | 0.00 | 908,865.00 | -908,865.00 | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 908,865.00 | -908,865.00 | |
| Change in Net Assets | 0.00 | 0.00 | 0.00 | 10,553.00 | -10,553.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 214,201.00 | -214,201.00 | |
| Ending Net Assets - June 30 | 0.00 | 0.00 | 0.00 | 224,754.00 | -224,754.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Trust and Agency Funds - Fund 7XXX | | | | | | |
| Additions (Local) - 1XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Additions (State) - 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Additions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Change in Net Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Total Fiduciary Funds | | | | | | |
| Total Additions - Fiduciary Funds | 0.00 | 0.00 | 0.00 | 919,418.00 | -919,418.00 | Differences explained above |
| Total Deductions - Fiduciary Funds | 0.00 | 0.00 | 0.00 | 908,865.00 | -908,865.00 | |
| Change in Net Assets - Fiduciary funds | 0.00 | 0.00 | 0.00 | 10,553.00 | -10,553.00 | |
| Beginning Net Assets July 1 - Fiduciary Funds | 0.00 | 0.00 | 0.00 | 214,201.00 | -214,201.00 | |
| Ending Net Assets - June 30 - Fiduciary Funds | 0.00 | 0.00 | 0.00 | 224,754.00 | -224,754.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Fund 51 On-Behalf Payments Comparison | | | | | | |
| Fund 51 - On-Behalf Revenues | 0.00 | 128,485.00 | -128,485.00 | 128,485.00 | 0.00 | |
| Fund 51 - On-Behalf Expenditures | 0.00 | 128,485.00 | -128,485.00 | 128,485.00 | 0.00 | See audit report, page 41, note K |
| Fund 51 - Difference On-Behalf Revenues to Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Depreciation Expense (0740) | | | | | | |
| Depreciation Expense - Fund 8 | 0.00 | 771,967.69 | -771,967.69 | 771,967.00 | 0.69 | See audit report, page 35, note C |
| Depreciation Expense - Fund 81 | 0.00 | 21,413.00 | -21,413.00 | 21,413.00 | 0.00 | See audit report, page 35, note C |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|---|----------------|---------------|---------------|--------------|---------------|---|
| On-Behalf Payments Comparison - Total All Funds | | | | | | |
| On-Behalf Payments (AFR - KDE Web) | 0.00 | 4,749,249.00 | -4,749,249.00 | 4,749,248.34 | 0.66 | See KDE website |
| On-Behalf Payments (Audit) | 0.00 | 0.00 | 0.00 | 4,749,249.00 | -4,749,249.00 | See audit report, page 41, note K - \$4,728,485 - difference due to rounding amounts in the notes |
| On-Behalf Payments (Audit - KDE Web) | 0.00 | -4,749,249.00 | 4,749,249.00 | 0.66 | -4,749,249.66 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Government Assets - Fund 8 | | | | | | |
| Additions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not evaluating at this time |
| Deductions | 0.00 | 771,967.69 | -771,967.69 | 0.00 | 771,967.69 | |
| Change Total assets | 0.00 | -771,967.69 | 771,967.69 | 0.00 | -771,967.69 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | -771,967.69 | 771,967.69 | 0.00 | -771,967.69 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Food Service Assets - Fund 81 | | | | | | |
| Additions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not evaluating at this time |
| Deductions | 0.00 | 21,413.00 | -21,413.00 | 0.00 | 21,413.00 | |
| Change Total assets | 0.00 | -21,413.00 | 21,413.00 | 0.00 | -21,413.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | -21,413.00 | 21,413.00 | 0.00 | -21,413.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Day Care Assets - Fund 82 | | | | | | |
| Additions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Change Total assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Adult Education Assets - Fund 84 | | | | | | |
| Additions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Change Total assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Assets - July 1, 2008 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Assets - June 30, 2009 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|-------------|-------------|--------------|-------------|-----------------------------|
| Other Enterprise (Proprietary) Fund Assets - Fund 8X | | | | | | |
| Additions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Change Total assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Total Fixed Assets | | | | | | |
| Total Additions - Fixed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not evaluating at this time |
| Total Deductions - Fixed Assets | 0.00 | 793,380.69 | -793,380.69 | 0.00 | 793,380.69 | |
| Change in Total Fixed Assets | 0.00 | -793,380.69 | 793,380.69 | 0.00 | -793,380.69 | |
| Beginning Net Assets - July 1 - Fixed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 - Fixed Assets | 0.00 | -793,380.69 | 793,380.69 | 0.00 | -793,380.69 | |